IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 12TH APRIL 2007 / 22ND CHAITHRA 1929

WP(C).No. 12778 of 2007(U)

PETITIONER:

RAPHEAL & COMPANY, CHERPU,
THRISSUR DISTRICT REPRESENTED BY ITS
PARTNER V.K.FRANCIS.

BY ADV. SRI.PHILIP T.VARGHESE
SRI.THOMAS T.VARGHESE

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER, 2ND CIRCLE, THRISSUR.

2. KERALA STATE ELECTRICITY BOARD,
VYDUTHI BAVAN, PATTOM PO.,
THIRUVANANTHAPURAM, REPRESENTED BY ITS
SECRETARY.

3. THE ASSISTANT ENGINEER (CIVIL),
KERALA STATE ELECTRICITY BOARD, POLE CASTING UNIT,
THALORE, THRISSUR DISTRICT.

4. THE CHIEF ENGINEER, MATERIALS,
MANAGEMENT AND COMMERCIAL, KERALA STATE
ELECTRICITY BOARD, PATTOM P.O.,
THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 12/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.12778 of 2007-U

Dated this the 12th day of April, 2007

JUDGMENT

The petitioner challenges Exts.P7, P8 and P12 assessment orders. Against those orders, the petitioner has a right of appeal before the statutory appellate authority. According to the petitioner, the assessments are time barred and therefore, this Court may look into the grievance of the petitioner. I think the said grievance can also be considered by the appellate authority and relief can be granted to it.

In view of the above position, it is unnecessary for this Court to entertain this writ petition. Accordingly, it is closed without prejudice to the contentions of the petitioner and its right to invoke the appellate remedy.

K.BALAKRISHNAN NAIR, JUDGE.

MS